

FYE 2009 Review - Annual Financial Report

School District: Frankfort Independent
 Audit Firm Name: W.Dudley Shryock, CPA, PSC.
 Date: 1/29/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

Date Generated: January 29, 2010 4:17:44 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,678,554.94	2,765,768.94	-87,214.00	2,765,770.00	-1.06	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,317,069.45	-1,317,069.45	0.00	1,317,069.45	
Revenue (State) - 3XXX (Not 3900)	3,458,119.05	3,467,514.65	-9,395.60	4,785,549.00	-1,318,034.35	
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	6,136,673.99	7,550,353.04	-1,413,679.05	7,551,319.00	-965.96	
Expenditures-Not including Transfers Out or On Behalf	6,112,107.38	6,120,397.78	-8,290.40	7,437,468.00	-1,317,070.22	
Expenditures-On Behalf	0.00	1,317,069.45	-1,317,069.45	0.00	1,317,069.45	
Total Expenditures	6,112,107.38	7,437,467.23	-1,325,359.85	7,437,468.00	-0.77	
Excess (Deficiency) of Revenues Over Expenditures	24,566.61	112,885.81	-88,319.20	113,851.00	-965.19	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	92.00	-92.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	40,549.07	40,549.07	0.00	40,549.00	0.07	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	20,717.64	19,633.64	1,084.00	19,634.00	-0.36	
Total Other Financing Sources, Uses and Transfers	19,831.43	20,915.43	-1,084.00	21,007.00	-91.57	
Net Change in Fund Balance	44,398.04	133,801.24	-89,403.20	134,858.00	-1,056.76	
Beginning Fund Balance - July 1	1,315,141.04	1,315,141.04	0.00	1,318,281.00	-3,139.96	Beginning balance differences to be determined
Ending Balance - June 30	1,359,539.08	1,448,942.28	-89,403.20	1,453,139.00	-4,196.72	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,317,069.45	-1,317,069.45	0.00	1,317,069.45	See page 12 of audit report
On-Behalf Expenditures by Fund	0.00	1,317,069.45	-1,317,069.45	0.00	1,317,069.45	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	128,346.02	128,346.02	0.00	128,346.00	0.02	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	745,530.65	745,530.65	0.00	745,530.00	0.65	
Revenue (Federal) – 4XXX	867,248.13	867,248.13	0.00	867,248.00	0.13	
Total Revenues	1,741,124.80	1,741,124.80	0.00	1,741,124.00	0.80	
Expenditures-Not including Transfers Out and not 0280	1,744,756.80	1,744,756.80	0.00	1,744,756.00	0.80	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,744,756.80	1,744,756.80	0.00	1,744,756.00	0.80	
Excess (Deficiency) of Revenues Over Expenditures	-3,632.00	-3,632.00	0.00	-3,632.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	20,507.63	20,507.63	0.00	20,508.00	-0.37	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	12,486.00	16,875.63	-4,389.63	16,876.00	-0.37	
Total Other Financing Sources, Uses and Transfers	8,021.63	3,632.00	4,389.63	3,632.00	0.00	
Net Change in Fund Balance	4,389.63	0.00	4,389.63	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	4,389.63	0.00	4,389.63	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	74,966.00	74,966.00	0.00	74,966.00	0.00	
Total Revenues	74,966.00	74,966.00	0.00	74,966.00	0.00	
Expenditures-Not including Transfers Out	74,966.00	74,966.00	0.00	74,966.00	0.00	
Total Expenditures	74,966.00	74,966.00	0.00	74,966.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	124,574.00	124,574.00	0.00	124,574.00	0.00	
Revenue (State) – 3XXX	142,680.00	142,680.00	0.00	142,680.00	0.00	
Total Revenues	267,254.00	267,254.00	0.00	267,254.00	0.00	
Expenditures-Not including Transfers Out	206,690.87	206,690.87	0.00	206,691.00	-0.13	
Total Expenditures	206,690.87	206,690.87	0.00	206,691.00	-0.13	
Excess (Deficiency) of Revenues Over Expenditures	60,563.13	60,563.13	0.00	60,563.00	0.13	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	60,563.13	60,563.13	0.00	60,563.00	0.13	
Beginning Fund Balance - July 1	101,166.15	101,166.15	0.00	101,166.00	0.15	
Ending Balance - June 30	161,729.28	161,729.28	0.00	161,729.00	0.28	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	4,664.85	4,664.85	0.00	4,665.00	-0.15	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	4,664.85	4,664.85	0.00	4,665.00	-0.15	
Expenditures-Not including Transfers Out	68,605.00	68,605.00	0.00	68,605.00	0.00	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	68,605.00	68,605.00	0.00	68,605.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	-63,940.15	-63,940.15	0.00	-63,940.00	-0.15	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-63,940.15	-63,940.15	0.00	-63,940.00	-0.15	
Beginning Fund Balance - July 1	207,753.31	207,753.31	0.00	207,753.00	0.31	
Ending Balance - June 30	143,813.16	143,813.16	0.00	143,813.00	0.16	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	8,224,683.64	9,638,362.69	-1,413,679.05	9,639,328.00	-965.31	See explanations in funds above
Total Expenditures - Governmental Funds	8,207,126.05	9,532,485.90	-1,325,359.85	9,532,486.00	-0.10	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	17,557.59	105,876.79	-88,319.20	106,842.00	-965.21	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	27,853.06	24,547.43	3,305.63	24,639.00	-91.57	
Net Change in Fund Balance - Governmental Funds	45,410.65	130,424.22	-85,013.57	131,481.00	-1,056.78	
Beginning Fund Balance - July 1 - Governmental Funds	1,624,060.50	1,624,060.50	0.00	1,627,200.00	-3,139.50	See above
Ending Fund Balance - June 30 - Governmental Funds	1,669,471.15	1,754,484.72	-85,013.57	1,758,681.00	-4,196.28	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	136,427.08	136,427.08	0.00	136,427.00	0.08	
Total Operating Revenues	136,427.08	136,427.08	0.00	136,427.00	0.08	
Expenditures-Not including Transfers Out or On-behalf	430,502.74	430,502.74	0.00	278,199.00	152,303.74	
Expenditures-On Behalf	0.00	44,724.00	-44,724.00	0.00	44,724.00	
Expenditures - Depreciation Only (Fund 81)	0.00	1,719.37	-1,719.37	1,719.00	0.37	
Total Operating Expenses	430,502.74	476,946.11	-46,443.37	279,918.00	197,028.11	
Operating Income (Loss)	-294,075.66	-340,519.03	46,443.37	-143,491.00	-197,028.03	
Non-Operating Revenue - Interest Income Only (Local) - 1510	54.87	54.87	0.00	55.00	-0.13	
Revenue (State) – 3XXX	4,151.00	4,151.00	0.00	48,875.00	-44,724.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	44,724.00	-44,724.00	0.00	44,724.00	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	283,864.00	284,948.00	-1,084.00	284,948.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	288,069.87	333,877.87	-45,808.00	333,878.00	-0.13	
Other Financing Sources - Transfers In Only – 52XX Transfers	4,599.64	3,515.64	1,084.00	0.00	3,515.64	
Other Financing Uses - Transfers Out Only	21,198.65	21,198.65	0.00	17,683.00	3,515.65	See page 15 of audit report
Net Transfers In (Out)	-16,599.01	-17,683.01	1,084.00	-17,683.00	-0.01	
Change in Net Assets	-22,604.80	-24,324.17	1,719.37	172,704.00	-197,028.17	See page 15 of audit report
Beginning Net Assets - July 1	22,604.80	22,604.80	0.00	23,905.00	-1,300.20	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	0.00	-1,719.37	1,719.37	196,609.00	-198,328.37	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	133,303.80	133,303.80	0.00	133,304.00	-0.20	
Total Operating Revenues	133,303.80	133,303.80	0.00	133,304.00	-0.20	
Expenditures-Not including Transfers Out	132,440.19	159,549.19	-27,109.00	159,550.00	-0.81	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	132,440.19	159,549.19	-27,109.00	159,550.00	-0.81	
Operating Income (Loss)	863.61	-26,245.39	27,109.00	-26,246.00	0.61	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	7,991.23	7,991.23	0.00	0.00	7,991.23	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	26,834.00	-26,834.00	34,825.00	-7,991.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	7,991.23	34,825.23	-26,834.00	34,825.00	0.23	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	6,864.42	6,864.42	0.00	6,864.00	0.42	
Net Transfers In (Out)	6,864.42	6,864.42	0.00	-6,864.00	13,728.42	Program Error: see page 15 of audit report
Net Income (Loss)	15,719.26	15,444.26	275.00	1,715.00	13,729.26	
Beginning Net Assets - July 1	16,811.00	16,811.00	0.00	16,811.00	0.00	
Ending Net Assets - June 30	32,530.26	32,255.26	275.00	18,526.00	13,729.26	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	269,730.88	269,730.88	0.00	269,731.00	-0.12	
Total Operating Expenses - Proprietary Funds	562,942.93	636,495.30	-73,552.37	439,468.00	197,027.30	
Operating Income (Loss) - Proprietary Funds	-293,212.05	-366,764.42	73,552.37	-169,737.00	-197,027.42	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	296,061.10	368,703.10	-72,642.00	368,703.00	0.10	
Net Transfers In (Out) - Proprietary Funds	-9,734.59	-10,818.59	1,084.00	-24,547.00	13,728.41	See above
Net Income (Loss) - Proprietary Funds	-6,885.54	-8,879.91	1,994.37	174,419.00	-183,298.91	See above
Net Assets, July 1, 2008 - Proprietary Funds	39,415.80	39,415.80	0.00	40,716.00	-1,300.20	See above
Net Assets, June 30, 2009 - Proprietary Funds	32,530.26	30,535.89	1,994.37	215,135.00	-184,599.11	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	505,046.00	-505,046.00	Activity funds not recorded in Munis.
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	505,046.00	-505,046.00	
Deductions	0.00	0.00	0.00	476,577.00	-476,577.00	
Total Deductions	0.00	0.00	0.00	476,577.00	-476,577.00	
Change in Net Assets	0.00	0.00	0.00	28,469.00	-28,469.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	136,056.00	-136,056.00	
Ending Net Assets - June 30	0.00	0.00	0.00	164,525.00	-164,525.00	
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	1,456.95	1,456.95	0.00	1,457.00	-0.05	Private Purpose Trust Funds: see page 18 of audit report
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	1,456.95	1,456.95	0.00	1,457.00	-0.05	
Deductions	3,109.60	3,109.60	0.00	3,110.00	-0.40	
Total Deductions	3,109.60	3,109.60	0.00	3,110.00	-0.40	
Change in Net Assets	-1,652.65	-1,652.65	0.00	-1,653.00	0.35	
Beginning Net Assets - July 1	44,382.68	44,382.68	0.00	44,383.00	-0.32	
Ending Net Assets - June 30	42,730.03	42,730.03	0.00	42,730.00	0.03	
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	1,456.95	1,456.95	0.00	506,503.00	-505,046.05	
Total Deductions - Fiduciary Funds	3,109.60	3,109.60	0.00	479,687.00	-476,577.40	
Change in Net Assets - Fiduciary funds	-1,652.65	-1,652.65	0.00	26,816.00	-28,468.65	
Beginning Net Assets July 1 - Fiduciary Funds	44,382.68	44,382.68	0.00	180,439.00	-136,056.32	
Ending Net Assets - June 30 - Fiduciary Funds	42,730.03	42,730.03	0.00	207,255.00	-164,524.97	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	44,724.00	-44,724.00	0.00	44,724.00	
Fund 51 - On-Behalf Expenditures	0.00	44,724.00	-44,724.00	0.00	44,724.00	
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	238,954.94	-238,954.94	238,955.00	-0.06	
Depreciation Expense - Fund 81	0.00	1,719.37	-1,719.37	1,719.00	0.37	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,388,627.45	-1,388,627.45	1,388,627.45	0.00	
On-Behalf Payments (Audit)	0.00	0.00	0.00	34,825.00	-34,825.00	Program Error: see page 32 of audit report Note 12 Total On Behalf Payments \$1,388,627.
On-Behalf Payments (Audit - KDE Web)	0.00	-1,388,627.45	1,388,627.45	-1,353,802.45	-34,825.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	238,954.94	-238,954.94	0.00	238,954.94	
Change Total assets	0.00	-238,954.94	238,954.94	0.00	-238,954.94	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-238,954.94	238,954.94	0.00	-238,954.94	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	1,719.37	-1,719.37	0.00	1,719.37	
Change Total assets	0.00	-1,719.37	1,719.37	0.00	-1,719.37	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-1,719.37	1,719.37	0.00	-1,719.37	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fixed Assets	0.00	240,674.31	-240,674.31	0.00	240,674.31	
Change in Total Fixed Assets	0.00	-240,674.31	240,674.31	0.00	-240,674.31	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-240,674.31	240,674.31	0.00	-240,674.31	